

CHAPTER 49.

AN ACT TO AMEND CHAPTER FIVE (5) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE (1873), RELATING TO ROADS, CARTWAYS, AND BRIDGES, AND TO PROVIDE FOR THE COLLECTION OF DELINQUENT PERSONAL PROPERTY ROAD TAXES.

Be it enacted by the Legislature of the State of Minnesota :

SECTION 1. Section twenty-six (26) of said act, as amended by chapter twenty-six (26) of the General Laws of one thousand eight hundred and seventy-six (1876), is hereby amended so as to read as follows :

Sec. 26. Every overseer of highways shall deliver to the town clerk of his town, on or before the first (1st) day of October in each year, the list furnished by the supervisors, containing the land and personal property road tax, with his certificate thereon, that all taxes in said list, opposite which the word "paid" is not written, are due and unpaid, according to the best of his knowledge and belief. Relating to road tax list.

SEC. 2. Section twenty-eight (28) of said act, as amended by chapter five (5) of the General Laws of one thousand eight hundred and seventy-six (1876), is hereby amended so as to read as follows :

Sec. 28. The town clerk of each of the several towns shall receive the lists returned by the overseers of highways, pursuant to section twenty-six (26), and keep the same on file in his office, and shall make out and deliver to the auditor of the county, on or before the first (1st) day of November in each year, a list containing a description of each tract or parcel of land, on which the tax is delinquent, together with the name of the owner, if known, and if unknown, so state, and the amount of tax due and remaining unpaid on each, and containing all of the unpaid road taxes levied upon personal property, according to the lists on file in his office, and shall make his certificate thereon to the effect that the same is a correct list of delinquent road taxes for the year therein stated, as appears from the several lists returned by the overseers of highways, and on file in his office ; and it is hereby made the duty of the county auditor to extend such unpaid taxes upon the tax list of the current year, to be collected in the same manner as other taxes. Such road tax, when collected, shall be paid to the town treasurer of the proper town, upon the certificate of the auditor of the county, and shall be applied, by the supervisors of the town, in the construction or repair of roads and bridges, to be paid by the town treasurer upon the order of the supervisors. Town clerk to make list of delinquent road tax for county auditor

To be extended on tax list of current year.

SEC. 3. It is hereby made the duty of the county auditor

Unpaid tax of previous years to be extended on roll of 1877.

to extend upon the tax list for the year one thousand eight hundred and seventy-seven (1877), all unpaid personal property road taxes that have been assessed by the supervisors of any town, or by the board of trustees of any village, for any previous year, in accordance with the provisions of chapter five (5) of the General Laws of one thousand eight hundred and seventy-three (1873), and shall be returned to him by the town clerk of any town or village, on or before the first (1st) day of November, one thousand eight hundred and seventy-seven (1877), in case such taxes have not heretofore been extended upon the tax list of a previous year.

When act to take effect.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved February 26, 1877.

CHAPTER 50.

AN ACT TO AMEND SECTION FORTY-SEVEN (47) OF CHAPTER FIVE (5) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE (1873), RELATING TO ROADS.

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. That section forty-seven (47) of chapter five (5) of the General Laws of one thousand eight hundred and seventy-three (1873), be and the same is hereby amended so as to read as follows:

Public roads 4 rods wide—how may be made 6 rods wide.

Six years use and work on a road a dedication.

Cartways 2 rods wide—how laid out.

Sec. 47. All public roads to be laid out by the supervisors or county commissioners, shall not be less than four (4) rods wide, and may be six (6) rods in width, when all residents of lands adjoining said road shall petition for the same; and that when any road or portion thereof shall have been used and kept in repair, and worked for six (6) years continuously as a public highway, the same shall be deemed as having been dedicated to the public, and be and remain, until lawfully vacated, a public highway, whether the same has ever been laid out as a public highway or not. That the supervisors of the several towns have power to lay out public cartways, two (2) rods wide, when petitioned for by five (5) residents, freeholders of said town, desiring the same. The costs of surveying and locating such cartways shall be paid by the town, as provided by law in the laying out of public roads, and the damages to lands through or upon which cartways may be laid out, shall be paid by the persons petitioning therefor; and the damages in this section mentioned,